

103 CMR: DEPARTMENT OF CORRECTION  
COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF CORRECTION

103 CMR 405: Inmate Funds

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405.01 Purpose

The purpose of 103 CMR 405.00 is to set Department of Correction policy concerning the proper handling and distribution of inmate funds. 103 CMR 405.00 is not intended to confer any procedural or substantive rights or any private cause of action not otherwise granted by state or federal law.

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### 405.02 Authorization

This policy is issued pursuant to M.G.L., c. 124, §1 (c), (q); c.127, §§3, 48, 48A, 49, 96, and 162; and M.G.L. c. 22E, §4, and Executive Order 399.

### 405.03 Cancellation

103 CMR 405.00 cancels all previous Department policies and procedures governing inmate accounts and money.

### 405.04 Applicability

103 CMR 405.00 applies to all employees, inmates and patients of Massachusetts correctional institutions and facilities.

### 405.05 Access to Regulations

103 CMR 405.00 shall be maintained within the central policy file of the Department and shall be accessible to all Department employees and inmates/patients. A copy of 103 CMR 405.00 shall also be maintained in each Superintendent's central policy file, fiscal office, and inmate library.

### 405.06 Definitions

Active Inmate - Refers to an inmate in the custody of the Department of Correction, i.e., has not been paroled or released, and has a status capable of transaction processing on the Department's Management Information System.

Cashbook - Journal posted manually to record the total of cash transactions processed through the Department's Management Information System.

Commissioner - The Commissioner of the Department of Correction.

Department - The Department of Correction.

Deposit - Process of transferring inmate account receipts to a depository approved by the State Treasurer.

Director of Administrative Services - The Central Office Administrator whose duties include the overall management of inmate funds.

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Director of Community Corrections - The administrator whose duties include the overall supervision of the pre-release/minimum security correctional facilities.

Fiscal Manager - An employee in a smaller institution who is responsible for the duties of the Treasurer.

Imprest Petty Cash Fund - Refers to a cash fund of a fixed amount used for small expenditures.

Inmate Accounting Clerk - A Department of Correction employee responsible for posting receipts and disbursements to individual accounts through the use of the Department's Management Information System.

Liquid Funds - Those funds which are immediately and readily accessible for transaction processing.

Management Information System - A computer accounting system handling inmate account transactions (receipts and disbursements; also, distinguishes between personal and savings and the posting of individual interest income).

PPREP - Pre-Parole Residential Environment Phase.

Manual Check - Checks generated by hand.

Receipt Book Slips - Four-part, pre-numbered DOC form (CI-SECC-1) which documents the receipt of inmate funds at an institution by a DOC employee.

Superintendent - The Chief Administrative Officer of a correctional facility.

Treasurer - The institutional employee whose responsibilities include depositing and issuing checks out of the inmate's personal and savings accounts; the overall operation and reconciliation of the inmate account system; and the supervision of employee(s) who keep(s) accounting/bookkeeping records and supporting documentation (i.e., receipt slips, inmate withdrawal, issue slips, EDP reports, etc.).

Withdrawal/Issue Slips - Two or three-part (preferably pre-numbered) form which documents the request for personal funds by an inmate.

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405.07 Inmate Wages and Stipends

(1) It is the goal of the Department to have inmates maintain a respectable balance in their savings accounts at all times.

This becomes increasingly important as inmates move toward lower custody status where they will eventually be required to expend their own funds for transportation, clothing, and food while they are establishing their work-release employment program.

The primary purpose for institutional savings is to insure that the inmate will be released with enough funds to aid in acquiring a residence and to be able to afford the expenses related to reintegrating in a community upon discharge or parole.

(2) Inmates may receive wages from the Commonwealth of Massachusetts or in the case of work-release programs, from private employers.

(3) If inmates receive wages from the Commonwealth of Massachusetts for work performed within the institution in which he is incarcerated, or for work performed in the Prison Industries Program, or any outside agency, he shall receive, at least monthly payment slips indicating the amount of money which will be credited to his personal and savings account.

In accordance with M.G.L. c. 127, s.48A, and with the exception of inmates serving a life sentence (1st or 2nd degree) or those declared sexually dangerous, at least 50 percent of an inmate's earned income received from the Department or any other state agency shall be credited to the inmate's savings account, the balance shall be credited to the inmate's personal account.

Inmates serving a life sentence (1st or 2nd degree) may be allowed to expend all liquid savings funds upon written approval of the Superintendent. Blanket requests for continuous transfer from savings to personal accounts for expenditure purposes should be documented in writing to the Superintendent. Approved blanket requests for continuous transfer may be rescinded at any time at the Superintendent's discretion. In the event of application for commutation or parole by said individual, approved blanket requests for continuous transfer shall be rescinded.

In accordance with M.G.L., c. 127, s.48A, inmates may expend liquid savings funds for circumstances of compelling need with the approval of the Superintendent. Such requests shall be submitted in writing to the Superintendent. No funds

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shall be released to an inmate unless the Superintendent approves the request.

All inmates shall maintain a balance of at least \$100 in their savings account unless the aforementioned lifer or sexually dangerous exclusion applies.

(4) All inmate funds (personal and savings) shall be maintained on the Department of Correction's Management Information System. All inmate savings bonds previously purchased shall stay in the custody of the institution in which he is incarcerated.

(5) Inmates from another state, incarcerated at a Department of Correction facility, shall abide by the regulating policy pertaining to inmate personal and savings funds of the sending state.

(6) An Annual Revenue Statement shall be distributed to all inmates who receive compensation from the Commonwealth of Massachusetts for inmate wages and interest income paid.

(7) The inmate wage scale and mandatory deductions including Correctional Industries and Food and Farm Services is as follows:

Basic Rate	Inmate Wage Scale -I.-\$2.00 per day -II.-\$1.50 per day -III.-\$1.00 per day -50% Forced Savings -Wage Scale - must average B rate
Special Minimum (Cadre)	-\$5.00 per day up to seven days -50% forced savings up to \$30.00 per week from Residence Fund
Pre-Release	-Prevailing Rate -15% gross R & B -25% gross savings
PPREP	-Prevailing rate for services rendered -No R&B, no savings
Minimum Job Package	Set wages as approved by the Commissioner -50% forced savings

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Skilled kitchen and                   -Set wages as approved by the  
Commissioner

maintenance workers                   -50% forced savings

Industries/Farm Services Hourly wages for inmates employed by Industries and Farm Services shall be determined by the percentage of the work force and degree of skill observed by the shop instructor or shop manager who reports directly to the Industries supervisor.

The hourly wages shall be as follows:

- (a) Grade A - \$1.00 an hour
- (b) Grade B - \$.75 an hour
- (c) Grade C - \$.50 an hour

A wage of \$2.00 per day will apply to remaining workers not covered by specific categories delineated above.

In addition, based on job performance, longevity, and required skills, selected positions may be paid at \$1.25/hour and \$1.50/hour as determined by the Director of Industries.

Any exceptions from this pay scale shall require prior written approval from the Commissioner. All such written requests shall be submitted through the Director of Administrative Services.

(8) General. Inmates who receive wages through a work-release program or through a program in which a private employer provides work within the institution are prohibited from receiving compensation directly from an employer. Work-release checks should be mailed directly by the work-release program employer to the institutional Treasurer. All pay stubs must be presented to the Treasurer/Fiscal Manager's office. The Treasurer will then make all deductions both mandatory and voluntary before releasing wages to the inmate.

However, those inmates participating in the PPREP Program may receive their pay checks directly. However, they are responsible to mail their check stub or a copy thereof and program payment to their program coordinator who shall:

- (a) verify that proper deductions and payments have been made, e.g., state/federal taxes, child support, etc;

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- (b) ensure hours worked are consistent with the participant's weekly work schedule;

405.08 Mandatory Work Release Deductions

(1) Mandatory work-release deductions shall include, but not be limited to, the following:

(a) Any authorized assessment, including, but no limited to court assessments, fines, restitution, victim and witness assessments, the cost of preparing, collecting, and processing DNA samples, and other legislatively authorized assessments.

(b) Room and Board - fifteen percent of gross earnings, including overtime for each pay period. Room and board collections shall be deposited into the consolidated account; and a check in the amount of these collections shall be sent to the State Treasurer on a cash receipt form (Form CR) via the state account (i.e., institution's general fund checking account) on a weekly basis.

Inmates who were previously employed and are now receiving unemployment compensation or workmen's compensation benefits shall continue to have a deduction of 15 percent taken from the gross benefit amount received, which shall be applied to Room and Board.

(c) Such amounts as are required to meet the actual and necessary food, travel, and other expenses of the inmate when released for employment.

(d) Any amount as ordered by other state or federal agencies with a legal right thereto (i.e., Department of Revenue, Welfare, Internal Revenue).

(e) Deduction of the amount for restitution ordered as a result of the disciplinary process.

(f) Each inmate participating in a work-release program shall have a minimum 25 percent of his gross salary or unemployment benefits designated as savings. These funds cannot be withdrawn without the prior written authorization of the Superintendent for circumstances of compelling need. (See section 405.07).

405.09 Voluntary Work-Release Deductions

Voluntary work-release deductions shall include, but are not limited to the following:

(1) Resident Fund - (also called cottage fund) deduction agreed upon by the inmate and used to provide funds for the benefit of all residents or house members as determined by the Superintendent.

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(2) Any amount voluntarily agreed to for family allotment and personal necessities while confined.

The institution Treasurer shall obtain written consent by the inmate before making any voluntary deductions.

405.10 Interest Income Earned From Inmate Funds on Deposit

The Department shall maintain accounts with the State Treasurer that consolidates all inmate funds both personal and savings in custody of the Department in order to maximize interest income. The Department will credit each active inmate's account with interest earned by these accounts on a monthly basis based on their share of the net average daily balance. Net average daily balance shall be defined as the inmate's average daily balance less the amount of secured loans from these accounts. In order to be credited with interest income for the current period, an inmate must be active in the system the day the interest is posted.

405.11 Receipt of Funds Procedure - Inmate Account

(1) The mail room officer, control room officer, or other designated position are the Department of Correction employees who first receive inmate funds (check/cash from a donor or an institution). These employees shall make out a receipt slip for all receipts including checks received through the mail. These employees are also responsible for delivering all checks/cash to the Treasurer or Fiscal Manager.

(2) The procedures the mail room officer, control room officer, or designee shall follow are:

(a) Make out numbered receipt slip copies: (form DOC-CI-SECC-1)

- (1) Treasurer's officer (cashier/account clerk)
- (2) Receipt
- (3) Donor
- (4) Control/mail officer's receipt book (auditor)

(b) Deposit in strong box or Treasurer's office:

- (1) Receipt slips to cashier (accounting clerk)
- (2) Cash/checks to person preparing deposits (Treasurer's office)
- (3) The Treasurer/Fiscal Manager shall take the cash/checks and:

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- (a) Determine that all receipt slips in the series are accounted for;
  - (b) Ensure that the total of receipt slips is equal to the total of cash/checks received.
- (4) The Treasurer/Fiscal Manager shall then:
- (a) Give the receipt slips to the inmate accounting clerk for posting to the inmate's account.
  - (b) Prepare deposit slip (two copies).
  - (c) Make deposit (getting both copies stamped by the bank).
- (5) The inmate accounting clerk shall:
- (a) Post receipt slip transactions to the inmate account.
  - (b) Issue an inmate edit list(s) for the appropriate type of income entered.
  - (c) Present the inmate edit(s) to the Treasurer/Fiscal Officer for review.
- (6) The Treasurer/Fiscal Manager shall then:
- (a) Determine that the total of all income edit(s) is equal to the deposit slip of monies/checks received for the day.
  - (b) Post the amount of each edit to the inmate cashbook.
  - (c) Sign the edit/edits before returning them to the inmate clerk.
- (7) The inmate clerk shall then:
- (a) File all copies of the receipt slips and edit(s) chronologically.
- (8) The availability of funds for receipted personal/business checks of a relatively large denomination should be restricted by means of an account freeze until said check is properly returned and funds verified. All inmate receipts from the U.S. Treasury must be properly endorsed by said payee or any other monetary draft which documents a mandated endorsement. Also, no institution shall accept/deposit any dual payee check in which an inmate is a co-payee. The Superintendent may, at his discretion, reject any receipt of funds on the behalf of any inmate that exceeds a reasonable amount and is not in the best interest of the institution to maintain.

405.12 Additional Internal Control Measures - Receipts

- (1) Cash receiving activities shall be centralized in as few hands as possible.

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- (2) Persons receiving cash shall have no access to accounting records.
- (3) Incoming receipts shall be controlled by someone other than those having access to cashbook or accounting records.
- (4) Incoming mail shall be opened by a person without access to cash receipt records (i.e., Mail Room Officer).
- (5) All receipts must be deposited intact.
- (6) Cashing of checks from daily receipts is prohibited.
- (7) Someone other than the person recording case receipts (i.e., Accounting Clerk) shall prepare the deposits (i.e., Treasurer). The duties of this person (Treasurer) shall be such that he has no access to the inmates' accounts and monthly bank statements.
- (8) Specific persons shall be responsible for receipts from the time cash is received until it is deposited.
- (9) Persons handling cash (i.e., Mail Room Officer Control Room Officer) shall not be able to obtain access to an inmate's accounts.
- (10) When posting, always use the date of the source document (i.e., receiving slips for receipts, checks for disbursements).

405.13 Disbursement of Funds Procedures - Inmate Account

(1) Whenever an inmate wishes to initiate the withdrawal of funds from his personal account, he shall fill out a withdrawal/issue slip. These slips shall be made available to the inmates at designated area(s) within the correctional institution and when filled out shall include:

- (a) Date
- (b) Amount to be withdrawn (marked cash or check/payee)
- (c) Purpose
- (d) Inmate's signature

(2) An individual(s) designated by the Superintendent shall be responsible for submitting and approving the withdrawal/issue slip to the Treasurer's office. The Accounting Clerk/Cashier shall take the withdrawal/issue slip and:

- (a) Check signature;

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(b) Check inmate account to ascertain there are sufficient funds for withdrawal;

(c) Post withdrawals to inmate account; date, withdrawal number, amount, and new balance.

(3) The Treasurer shall then follow the below listed procedures for preparing checks or making petty cash expenditures:

(a) Checks - All approved requests for checks shall be entered into the Department's Management Information System.

The DOC System allows for the manual issuing of a check or checks. Whenever a manual check is issued, the System must be updated immediately, and the check number being assigned to the disbursement must be entered on the Enter Disbursement Transactions screen promptly. Manual checks should only be issued when an individual is being released and has not been notified until the actual day of release. The only other reason a manual check/checks may be issued is when the system is not available to print checks.

Individuals Authorized to Sign Inmate Checks:

At a minimum, any facility that has a Treasurer or an Assistant Treasurer's position shall authorize the Treasurer and Assistant Treasurer to sign inmate checks.

(b) Imprest Petty Cash - A petty cash fund may be established to provide quick access to cash when necessary. No petty cash fund shall exceed \$200. Disbursements from the petty cash fund shall be made for the purpose of cashing an inmate check. The dollar amount of checks cashed from this fund should be limited to a maximum of \$50 whenever practicable.

All checks that are drawn from the inmate account to be cashed must be entered as a CB cash box transaction type. This procedure will generate a single check for all transactions coded CB payable to the institution inmate account. This check is to be cashed at the bank daily in order to replenish the imprest petty cash fund.

405.14 Additional Internal Control Measures - Disbursements

(1) All disbursements (other than petty cash) shall be made by check.

(2) All checks shall be signed by the Superintendent or his designee.

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- (3) No checks shall be made payable to cash.
- (4) All checks shall be pre-numbered.
- (5) All disbursement shall be substantiated, signed issue/withdrawal slips.
- (6) All such supporting documents shall be canceled in such a manner as to preclude their use a second time.
- (7) A monthly bank reconciliation will be centralized for all DOC inmate funds on deposit.
- (8) Monthly bank reconciliation will be made independently of the facilities recording inmate transactions.
- (9) Petty cash funds shall be maintained on an imprest basis with the same standard documentary evidenced as for other disbursements.
- (10) Voided checks must be appropriately filed and retained in accordance with the guidelines established by the Records Conservation Board.
- (11) Authorized signatures shall be limited to employees having no access to cash receipts.
- (12) The signing of checks in advance of actual need shall be prohibited.
- (13) Supporting documents shall accompany checks submitted for signature.
- (14) Only the Treasurer or Assistant Treasurer shall have access to the petty cash fund.
- (15) Petty cash disbursements shall be approved by the Superintendent or designee.

405.15 Disposal of Money Seized as Contraband

Any money found in the possession of an inmate which is in excess of an amount authorized by the Superintendent shall be confiscated, and a disciplinary report written. The contraband shall be forwarded to the Superintendent who shall insure the money is credited to the inmate's savings account.

405.16 Outside Donations to Inmates

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Individuals and/or organizations may make donations to an inmate by check for deposit in the inmate's personal account. However, all donations must be deposited directly into the inmate's personal account and be payable to the inmate only. No donations may be made payable to any inmate organization, group, or association on behalf of the inmate or on behalf of friends/guests of the inmate.

This does not preclude any individual or organization from making a donation to an inmate organization to carry out its chartered purpose. Inmates shall not be permitted to use political action committees to raise money for political purpose. All such donations may be seized by the Department for the purposes set forth in 103 CMR 405.08.

405.17 Disciplinary Process Sanctioned Reimbursements

(1) An inmate who has been found guilty through the disciplinary process in accordance with 103 CMR 430 and has been ordered to make restitution as a sanction, may consent to having funds debited from his savings and personal accounts to provide such restitution.

(2) Following a guilty finding and order of restitution through the disciplinary process, the inmate shall be given a consent form indicating the total amount of funds to be voluntarily debited and the amount debited from the inmate's personal and savings accounts, respectively. Upon the inmate's signing the consent form, the institution Treasurer shall debit the account(s) as indicated and pay the funds so obtained to the General Fund of the Commonwealth or to the institution operating budget, as required.

(3) Should the inmate refuse to consent to voluntary debiting of his account(s) in accordance with 103 CMR 405.17(1) and (2), the Superintendent may order the debiting of the inmate's personal and savings account in an amount up to one-half of the money earned by an inmate while incarcerated provided, however, any or all of the money may be debited if the inmate is a sexually dangerous person or person serving a life sentence. The order shall be in writing and shall specify the offense for which the forfeiture is being imposed. Upon receipt of the order, the institution Treasurer shall debit the account(s) as indicated and pay the funds so obtained to the General Fund of the Commonwealth or the institution operating budget, as required.

(4) If the amount debited from an inmate's accounts is insufficient to satisfy the restitution order, the Superintendent may order the impoundment of the inmate's accounts for the remaining amount of restitution owed. The order shall be in writing and shall specify the offense for which the forfeiture is being imposed. During the period of impoundment, no account funds

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may be expended by the inmate. The Superintendent may continue to withdraw one-half of the money earned by an inmate while incarcerated or any unearned funds as they accumulate until full restitution is made. All of the money accumulated by a sexually dangerous inmate or an inmate serving a life sentence may be withdrawn until full restitution is made. The inmate may, at any time, consent to voluntary reimbursement in accordance with 103 CMR 405.17(1) and (2), execute a consent form to this effect. Should the inmate so consent and execute the consent form, the Superintendent shall rescind the impoundment order.

(5) In any case where the disciplinary process has resulted in an order of restitution as a sanction for costs incurred by the Commonwealth, the Superintendent may, at his discretion, reduce the amount of restitution to the extent he deems appropriate.

(6) The above provisions 405.17(1)-(5) may not apply to patients at the Bridgewater State Hospital, since they are not subject to disciplinary hearings.

405.18 Court Assessments and Other Authorized Assessments

(1) Court Assessments Any and all funds in an inmate's personal or savings account may be expended by the superintendent to satisfy an amount ordered by a court including restitution, fines, victim witness assessments, court costs, etc., notwithstanding the provisions of 405.17 and regardless of inmate consent.

(2) Other Authorized Assessments An inmate who is the subject of any authorized assessment, including but not limited to, the cost of preparing, collecting, and processing of DNA samples and other legislatively authorized assessments, may consent to having funds debited from his savings and personal accounts to satisfy such assessments.

(a) If an inmate is not considered indigent at the time of a DNA test or other assessment and has funds to cover the full cost of the test or assessment, the inmate shall be required to pay the amount owed in full.

(b) If an inmate is not considered indigent at the time of the DNA test or other assessment but does not have sufficient funds to cover the full amount owed, the inmate shall be required to make a partial payment using all available funds, both personal as well as savings over and above the \$100.00 minimum required in the inmate's institutional savings account. The superintendent may order the impoundment of the

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inmate's accounts for the remaining amount. During the period of impoundment no account funds may be expended by the inmate.

(c) If an inmate is indigent at the time of the DNA test or other assessment, no fee or assessment will be imposed. The Director of Administrative Services shall establish standards for determining indigency for purposes of this section.

(d) If an inmate refuses to consent to the voluntary debiting of his savings and personal accounts, the superintendent may order the debiting of the inmate's savings and personal accounts for up to  $\frac{1}{2}$  of the money earned by the inmate while incarcerated and any unearned funds provided, however, that any or all of the money may be debited from an inmate if the inmate is a sexually dangerous person or the inmate is serving a life sentence for any other type of judgement or assessment.

(e) IF the amount debited from an inmates' accounts is insufficient to satisfy the assessment the superintendent may order the impoundment of the inmate's accounts for the remaining amount. During the period of impoundment no account funds may be expended by the inmate. The superintendent may continue to withdraw  $\frac{1}{2}$  of the money earned by an inmate while incarcerated and any unearned funds as they accumulate until the judgement or assessment is satisfied. All of the money of a sexually dangerous person or an inmate serving a life sentence may be withdrawn until full restitution is made.

405.19 Inmates Transferred

Upon the transfer of an inmate, all bonds shall be forwarded with the transporting officer(s) or mailed via certified mail, return receipt requested. Said bonds should be documented and delivered to the institution. The transfer of all funds is tracked by the DOC computer system (Management Information System).

405.20 Money of Escaped or Deceased Inmates

If an inmate has died, the money in the inmate's institutional account shall be paid to the proven administrator or executor of the deceased inmate by the Treasurer, who shall issue a receipt and retain a record of the transaction. Pursuant to M.G.L. c. 127, s. 96A, monies that remain in a discharged, escaped, or deceased inmate's institutional account after a period of two years, shall be paid to the State Treasurer, (suspense funds), to be held subject to being paid to the person establishing a lawful right thereto. This transaction shall be coordinated by the Department

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instead of the individual institutions and shall be accomplished on a system-wide basis (CR form).

405.21 Release of Money Upon Parole or Release from the Department's Custody

(1) Upon parole or release from the Department's custody, inmates will receive all monies in their personal and savings accounts, including applicable interest accrued, provided that they have relinquished all state property, and have signed the control room cash receipt book. For purposes of this transaction "paroled or released" is defined as the authoritative discharge of confinement from a Department of Correction facility. If the inmate questions the amount and circumstances of the monies in the remarks section of the receipt, action should then be initiated immediately by the Treasurer to bring about a resolution of the amount in question.

All monies in an inmate's personal and savings account shall be delivered to the inmate in the form of a check. Only under certain mitigating circumstances, as approved by the Superintendent, may cash be used. If the inmate does not have at least \$50 in combined personal and savings funds upon release, funds may be subsidized from the institutional budget, i.e., object code R12, subsidiary to sum \$50. Any inmate-authorized debts owed to the institution may be deducted from this amount before the actual issuance of final funds.

(2) All monies arriving at the facility after the parole or release of an inmate shall be forwarded to his new address after deduction for amounts loaned to the inmate upon release (i.e., gate fee).

405.22 Audits of Inmate Account Records

The Department of Correction Internal Audit Division shall audit each institutional inmate fund whenever there is a change of a Treasurer/Fiscal Manager responsible for the fund.

405.23 Monthly Reports

(1) A Proof of Inmate Fund Trial Balance reconciles the inmate cashbook to the Department's Management Information System. (Attachment F). The original copy shall remain on file at the institution and a copy forwarded, via the Management Information System, to the DOC Internal Audit Division.

(2) A Reconciliation of Inmate Fund Bank Accounts reconciles the local depository account and the Department's centralized

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disbursement account (Attachment G). The original copy shall remain on file at the institution and a copy forwarded, via the Management Information System, to the DOC Internal Audit Division.

(3) All active inmates will be provided with a monthly statement of the amounts in their personal and savings accounts.

405.24 Access to Records

The Director of Administrative Services or his designee shall have access to all institutions and their fiscal records for audit purposes to determine compliance with this regulation.

405.25 Retention of Accounting Records/Source Documents

The Department (facility/institution) copy of all fiscal records must be systematically filed to facilitate later retrieval for audit purposes.

405.26 General Information

(1) Unclaimed inmates' funds belonging to inmates who are no longer in the system and who have not been for two or more years shall be transferred to the State Treasurer's office. This transaction will be coordinated by the Department on a system-wide basis.

(2) Whenever there is movement of funds within the inmate account, a reconciliation shall be performed that day to ascertain similar entries were made on the inmate accounts; the system-generated edits, the bank account and in the cashbook. This shall be accomplished by taking the before and after balances of the cashbook, bank accounts, and inmate accounts. Regardless of the quantity of inmate transactions or lack thereof, end of day reports will be printed and retained on a per diem basis utilizing a business cycle. (Every business day).

(3) All supporting documentation to the monthly reports (receipt slips, issue/withdrawal slips, deposit slips, canceled checks, transfer slips, etc.) shall be retained and filed chronologically.

405.27 Responsible Staff

The Director of Administrative Services, under the supervision of the Associate Commissioner of Administration, shall be responsible for implementation and monitoring of this regulation throughout the Department.

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Each Superintendent shall be responsible for implementation of this regulation and for the development of any and all necessary and appropriate institution policies and procedures.

405.28 Review Date

This policy shall be reviewed annually from the effective date by the Commissioner or his designee. The party or parties conducting the review shall develop a memorandum to the Commissioner with a copy to the central policy file indicating that the review has been completed. Recommendations for revisions, additions or deletions shall be included.

405.29 Severability Clause

If any article, section, subsection, sentence, clause or phrase of these regulations is for any reason held to be unconstitutional, contrary to statute, in excess of the authority of the Commissioner or otherwise inoperative, such decision shall not affect the validity of any article, section, subsection, clause or phrase of these regulations.